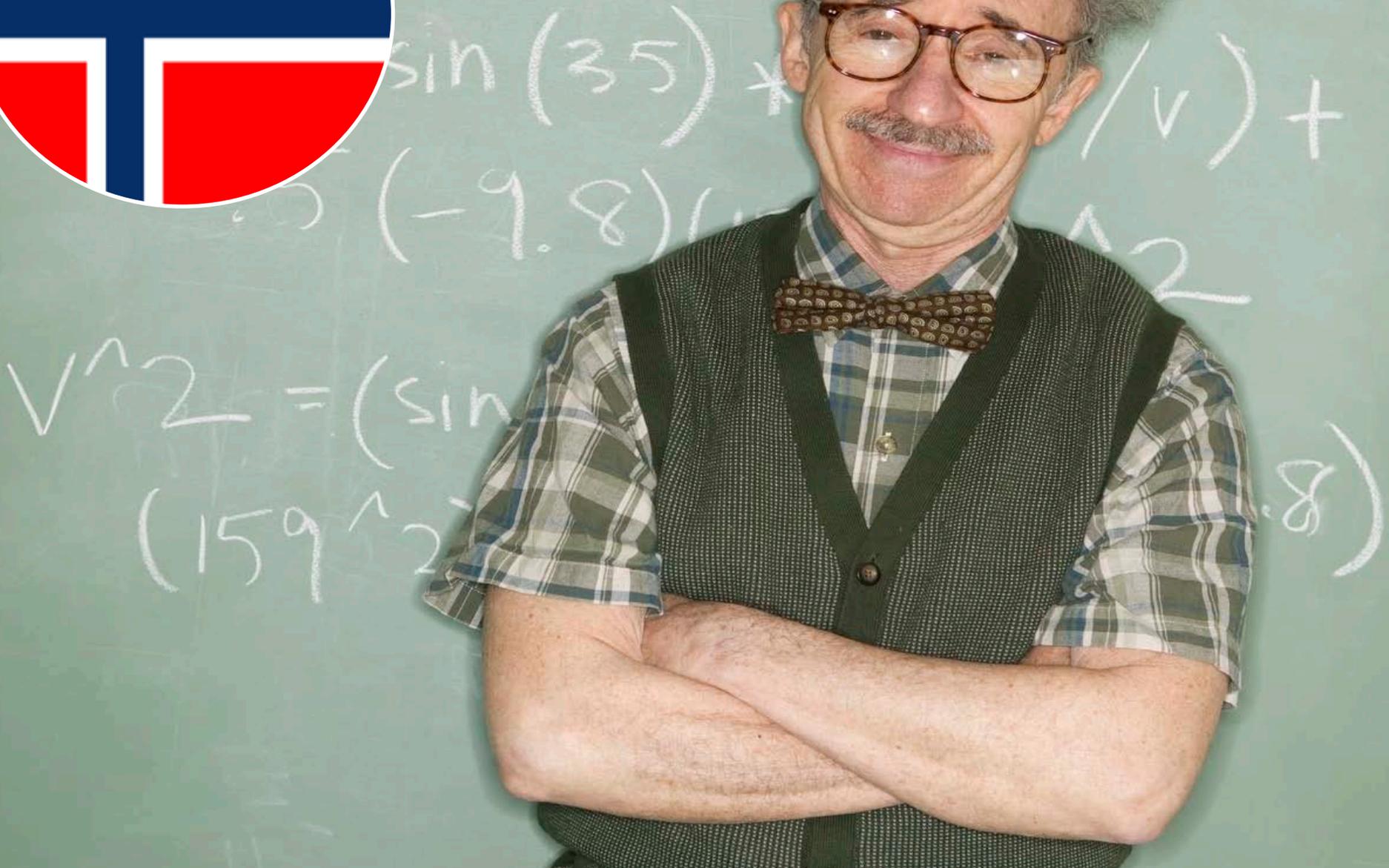
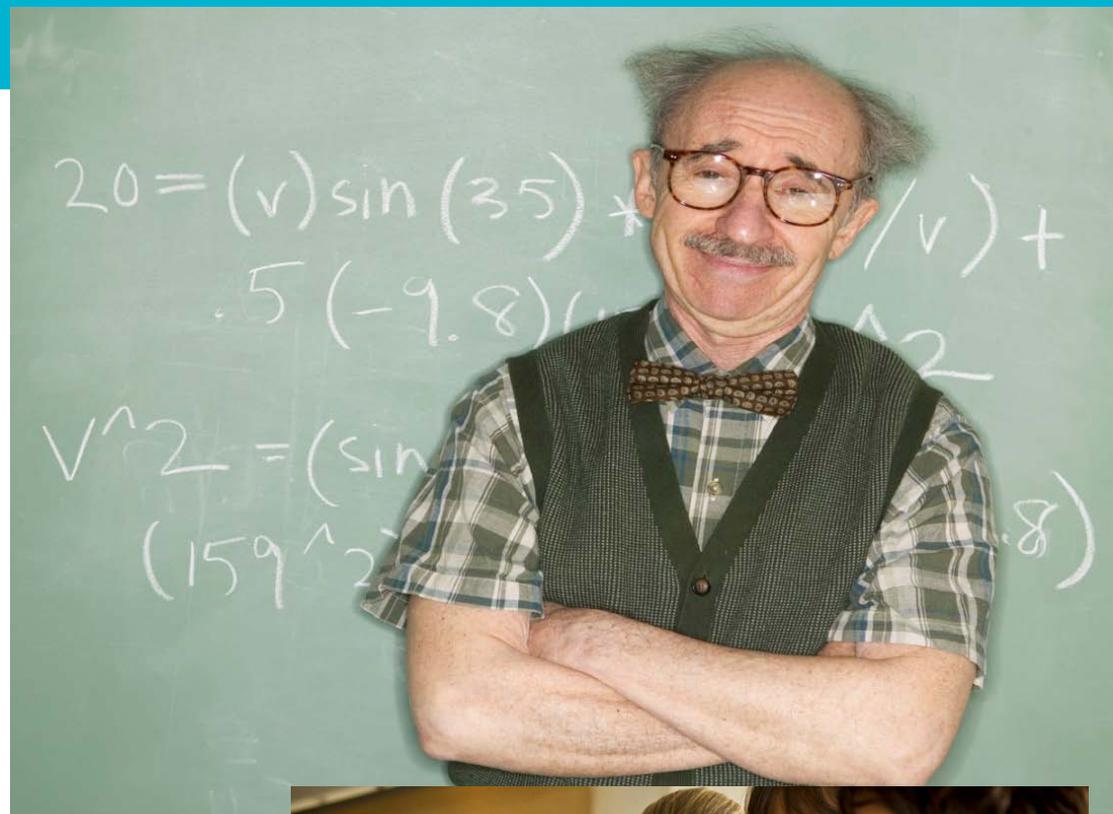
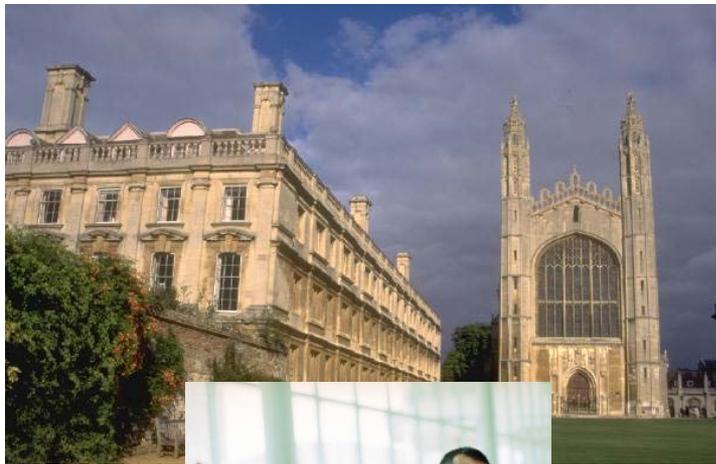


International Workshop on Accountability in Science and Research Funding  
Brussels, 22 – 24 June 2011

## Fraud Case Study

Heidi Eriksen & Trine Tengbom,  
Internal Audit, The Research Council of Norway









## ■ Simplification vs control

- Reporting systems – degree of control



## ■ Cooperation/interaction – funders

- Country laws
- Obligation to observe professional secrecy
- Confidentiality
- Obligation to inform

